

Kenai Peninsula Borough School District				
FY26 Budget Reduction Scenarios				
		Plus \$340 to the BSA	Plus \$680 to the BSA	Plus \$1,000 to the BSA
	Adjustments	Scenario #1	Scenario #2	Scenario #3
Revenue				
KPB Appropriation		47,044,984	47,044,984	47,044,984
KPB In-Kind		15,314,096	15,314,096	15,314,096
SOA - Foundation		64,297,274	64,297,274	64,297,274
Adjustment to SOA- Foundation (+\$340 to the BSA)		5,695,300	-	-
Adjustment to SOA- Foundation (+\$680 to the BSA)		-	11,390,599	-
Adjustment to SOA- Foundation (+\$1,000 to the BSA)				16,750,880
SOA - Quality Schools		268,014	268,014	268,014
SOA - On-Behalf		6,861,026	6,861,026	6,861,026
SOA - One-Time Funds		-	-	-
Other Revenue		1,180,000	1,180,000	1,180,000
Unassigned Fund Balance		-	-	-
Total Revenue		140,660,694	146,355,993	151,716,274
Expenditures				
Distance Ed Certified Salaries/Benefits reduction (by 50%)	(568,279)	(568,279)	(568,279)	(568,279)
Middle School Reading Certified Salaries/Benefits elimination	(461,156)	(461,156)	(461,156)	-
Elementary School Counselors Salaries/Benefits elimination	(680,594)	(680,594)	(680,594)	(680,594)
Programmatic Staffing Salaries/Benefits reduction (by 50%)	(951,136)	(951,136)	(951,136)	-
Small schools with Counselors outside formula elimination	(206,336)	(206,336)	(206,336)	-
Quest Certified Salaries/Benefits elimination - 4 FTE	(749,378)	(749,378)	(749,378)	(749,378)
High School PTR increase (PTR 1:34 = Plus 4)	(1,325,823)	(1,325,823)	-	-
Middle School PTR increase (PTR 1:27 = Plus 2)	(345,867)	(345,867)	-	-
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:20.5 = Plus 1)	(461,156)	(461,156)	-	-
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(345,867)	(345,867)	-	-
Counseling Assistants elimination	(387,988)	(387,988)	(387,988)	-
Library Aides (at school with certified librarian elimination)	(218,792)	(218,792)	(218,792)	(218,792)
Pools Managers/Supervisors workdays reduction (by 10 workdays)	(30,121)	(30,121)	(30,121)	(30,121)
Theater Techs/Managers workdays reduction (by 10 workdays)	(20,918)	(20,918)	(20,918)	(20,918)
Secretaries workdays alignment to 199 days	(36,762)	(36,762)	(36,762)	-
Student Support Liaisons elimination	(432,193)	(432,193)	(432,193)	-
Bilingual Tutors workdays reduction (by 5 workdays)	(10,367)	(10,367)	(10,367)	-
Special Education Aides workdays reduction (by 5 workdays)	(180,243)	(180,243)	(180,243)	-
Instructional Aides workdays reduction (by 5 workdays)	(2,230)	(2,230)	(2,230)	-
Safety Funds elimination	(25,000)	(25,000)	(25,000)	(25,000)
Ice Rental for Hockey elimination	(15,000)	(15,000)	(15,000)	(15,000)
District Office Certified Salaries/Benefits reduction (by 5%)	(118,186)	(118,186)	(118,186)	(118,186)
District Office Operating Accounts reduction (by 10%)	(75,200)	(75,200)	(75,200)	(75,200)
Middle College reduction (by 50%)	(132,500)	(132,500)	(132,500)	-
Curriculum reduction (by 50%)	(357,050)	(357,050)	(357,050)	(357,050)
Districtwide Operating Accounts reduction (by 10%)	(4,230)	(4,230)	(4,230)	-
School Sites Supplies reduction (by 10%)	(118,284)	(118,284)	(118,284)	(118,284)
Connections PTR increase (PTR 1:150 = Plus 60)	(576,447)	(576,447)	(576,447)	(576,447)
Transportation transfer elimination	(550,000)	(550,000)	(550,000)	(550,000)
Extra-Curricular transfer elimination	(145,000)	(145,000)	(145,000)	(145,000)
School Closures				
Ninilchik Pool Closure	(103,299)	(103,299)	(103,299)	(103,299)
Susan B. English Pool Closure	(94,136)	(94,136)	(94,136)	(94,136)
Pool Supervisor	(112,829)	(112,829)	(112,829)	(112,829)
Districtwide Quest (Gifted and Talented) - 2.5 FTE	(274,583)	(274,583)	(274,583)	(274,583)
Total Expenditures	(10,116,950)	141,784,198	144,262,911	147,068,052
Surplus (Deficit)		(1,123,504)	2,093,082	4,648,222